



# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Dennis Clague **Phone #:** (406) 533-2505

(Signature)

(Date)

**Chair, Board of Trustees:** Ann Boston

(Signature)

(Date)

**County Superintendant** Cathy Maloney

(Signature)

(Date)

## Software

**Accounting Package:** Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Medicaid	STATE		State
107	Summer School	LOCAL		Local
115	Expenable Trust	LOCAL		
126	Miscellaneous Direct Federal Grant	FEDERAL	12SRPMT007	unknown
127	Miscellaneous Direct Federal Grant	FEDERAL	12SRPMT007	unknown
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
156	Title V, Part A, Innovative Programs	FEDERAL		84.298
175	21st Century Community Learning	FEDERAL		84.287
176	21st Century Community Learning	FEDERAL		84.287
186	21st Century Community Learning	FEDERAL		84.287
189	21st Century Community Learning	FEDERAL		84.287
196	State OTO Indian Education for All	STATE		state
226	Title VII, Indian Education	FEDERAL	S060A130100	84.060
265	Title I, Part A, Improvement Grants	FEDERAL		84.010
266	Title I - Schoolwide	FEDERAL		Federal
314	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL		84.013A
315	Title I Improving Basic Programs	FEDERAL		84.010A
316	Title I Improving Basic Programs	FEDERAL		84.010A
775	IDEA Part B	FEDERAL	04708407714	84.027
776	IDEA Part B	FEDERAL	04708407714	84.027
795	IDEA Preschool	FEDERAL	04708407914	84.173A
796	IDEA Preschool	FEDERAL	04708407914	84.173A
812	Montana Striving Readers Project	FEDERAL	04708403512	84.371C
814	Montana Striving Readers Project	FEDERAL	04708403512	84.371C

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,440,409.85	681,226.70	1,343,868.34	70,633.32
02	Taxes Receivable - Real and Personal (120-149)	511,004.97	52,217.21	13,678.05	
03	Taxes Receivable - Protested (150-159)	30,894.16	2,966.76	761.34	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	410,848.02			142,973.71
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,393,157.00	736,410.67	1,358,307.73	213,607.03
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	28,878.01	565.12		818.82
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	28,878.01	565.12		818.82
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	541,899.13	55,183.97	14,439.39	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)	410,848.02			142,973.71
38	Reserve for Encumbrances (953)	274,399.11		393,336.27	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,137,132.73	680,661.58	950,532.07	69,814.50
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,822,379.86	680,661.58	1,343,868.34	212,788.21
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,393,157.00	736,410.67	1,358,307.73	213,607.03

# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,541,398.25	929,631.59	98,203.21
02	Taxes Receivable - Real and Personal (120-149)	4.90			4,708.12
03	Taxes Receivable - Protested (150-159)				279.71
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			147,165.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4.90	1,541,398.25	1,076,796.59	103,191.04
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			76,652.73	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			76,652.73	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4.90			4,987.83
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		1,541,398.25	1,000,143.86	98,203.21
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,541,398.25	1,000,143.86	98,203.21
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4.90	1,541,398.25	1,076,796.59	103,191.04

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,000.00	117,913.98
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			10,000.00	117,913.98
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			10,000.00	117,913.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>			10,000.00	117,913.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			10,000.00	117,913.98

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,928,063.92		7,175.21	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,928,063.92		7,175.21	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,928,063.92		7,175.21	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,928,063.92		7,175.21	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,928,063.92		7,175.21	

# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	389,516.69	152,866.65		111,793.41
02	Taxes Receivable - Real and Personal (120-149)		0.26		13,232.59
03	Taxes Receivable - Protested (150-159)		0.26		5,631.23
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	389,516.69	152,867.17		130,657.23
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		0.52		18,863.82
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	389,516.69	152,866.65		111,793.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>	389,516.69	152,866.65		111,793.41
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	389,516.69	152,867.17		130,657.23

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	179,760.69			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	2,915.50			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	182,676.19			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	144,036.24			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	38,639.95			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	182,676.19			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	182,676.19			



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			119,150.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			119,150.77	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			119,150.77	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			119,150.77	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			119,150.77	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,380,374.92	763,240.11		12,033.24
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,380,374.92	763,240.11		12,033.24
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	1,380,374.92	763,240.11		12,033.24
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	1,380,374.92	763,240.11		12,033.24
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,380,374.92	763,240.11		12,033.24



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	6,054,426.63	5,612,696.87
1510	Interest Earnings	2,881.22	73,088.88
1900	Other Revenue from Local Sources	43.47	94.59
3110	Direct State Aid	7,522,280.05	7,714,824.90
3111	Quality Educator	652,037.49	681,497.96
3112	At Risk Student	110,466.56	108,459.20
3113	Indian Education For All	62,628.00	63,976.32
3114	American Indian Achievement Gap	34,000.00	35,055.00
3115	State Spec Ed Allowable Cost Pymt to Districts	621,992.00	613,267.20
3116	Data For Achievement	46,050.00	61,280.00
3117	State Tuition for State Placement	6,276.59	10,808.56
3118	Natural Resource Development	53,605.00	86,611.23
3120	State Guaranteed Tax Base Aid	2,910,325.24	2,760,697.08
3444	State School Block Grant	1,014,168.74	1,014,168.74
3446	SB96 Block Grant Reimbursement	43,836.95	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>19,135,017.94</b>	<b>18,836,526.53</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	8,162,949.06	8,288,962.81
			2XX	Personal Services - Employee Benefits	1,516,656.66	1,599,323.52
			3XX	Purchased Professional and Technical Services	1,145.00	444.00
			4XX	Purchased Property Services	13,552.14	10,735.71
			5XX	Other Purchased Services	9,278.51	7,710.43
			6XX	Supplies and Materials	641,251.83	450,122.96
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	593,564.73	619,807.18
			2XX	Personal Services - Employee Benefits	90,096.16	73,314.00
			3XX	Purchased Professional and Technical Services	11,835.00	58,116.47
			4XX	Purchased Property Services	0.00	141.50
			5XX	Other Purchased Services	2,014.63	1,556.76
			6XX	Supplies and Materials	16,220.99	7,384.83
			810	Dues and Fees	455.00	467.00
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	96,575.85	99,613.32
			2XX	Personal Services - Employee Benefits	16,588.64	15,123.32

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	7,548.25	368.50
			4XX Purchased Property Services	3,800.48	3,495.14
			5XX Other Purchased Services	13,048.43	8,807.63
			6XX Supplies and Materials	128,852.95	683,711.60
			7XX Property and Equipment Acquisition	8,943.83	0.00
			810 Dues and Fees	160.13	0.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	473,109.94	491,519.50
			2XX Personal Services - Employee Benefits	63,043.81	55,880.88
			5XX Other Purchased Services	890.26	932.56
			6XX Supplies and Materials	30,261.88	25,652.15
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	223,838.42	240,738.80
			2XX Personal Services - Employee Benefits	30,874.88	24,470.44
			3XX Purchased Professional and Technical Services	70,167.13	31,788.46
			5XX Other Purchased Services	30,910.76	16,808.76
			6XX Supplies and Materials	18,843.89	33,922.30
			810 Dues and Fees	14,072.89	15,014.91
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	974,454.83	1,001,486.90
			2XX Personal Services - Employee Benefits	375,571.08	356,044.74
			4XX Purchased Property Services	833.50	1,613.84
			5XX Other Purchased Services	26,600.72	28,659.47
			6XX Supplies and Materials	4,872.75	12,738.78
			7XX Property and Equipment Acquisition	6,377.80	0.00
			810 Dues and Fees	3,485.00	4,000.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	348,549.88	297,240.00
			2XX Personal Services - Employee Benefits	58,870.08	50,061.58
			3XX Purchased Professional and Technical Services	60,256.24	75,113.74
			4XX Purchased Property Services	5,822.66	9,050.78
			5XX Other Purchased Services	57,012.15	73,572.71
			6XX Supplies and Materials	81,795.56	69,906.38
			7XX Property and Equipment Acquisition	40,532.41	0.00
			810 Dues and Fees	435.50	904.50
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	1,007,560.26	1,051,854.40
			2XX Personal Services - Employee Benefits	299,590.39	284,166.22
			3XX Purchased Professional and Technical Services	93,263.47	9,659.33
			4XX Purchased Property Services	794,827.33	816,602.15
			5XX Other Purchased Services	196,073.74	212,212.67
			6XX Supplies and Materials	284,366.42	195,149.53





# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			7XX Property and Equipment Acquisition	53,183.72	35,914.33
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	76,801.32	0.00
280	Special Education - Local and State				
		1XXX	Instruction		
			1XX Personal Services - Salaries	931,368.10	1,057,302.18
			2XX Personal Services - Employee Benefits	172,452.17	210,189.72
			6XX Supplies and Materials	0.00	60.20
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	149,312.02	143,737.87
			2XX Personal Services - Employee Benefits	24,854.01	18,816.24
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	68,474.12	71,139.83
			2XX Personal Services - Employee Benefits	10,557.37	9,439.44
316	Data For Achievement				
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	37,857.69	44,133.60
			2XX Personal Services - Employee Benefits	8,921.51	6,735.65
365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction		
			1XX Personal Services - Salaries	51,382.63	57,507.63
			2XX Personal Services - Employee Benefits	6,485.84	5,696.04
			6XX Supplies and Materials	5,749.25	23,698.32
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services	45,277.05	40,871.30
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	56,591.00	55,720.00
			3XX Purchased Professional and Technical Services	11,032.50	13,810.00
			5XX Other Purchased Services	6,071.45	3,500.00
			6XX Supplies and Materials	19,193.20	6,967.92
999	Undistributed				
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	40,000.00	40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,787,268.85	19,261,213.43



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					3,038,706.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,836,526.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,261,213.43	(3)
Increase/Decrease of Reserve for Inventories						
This Year	410,848.02	Less Last Year	202,947.13	(4a)	207,900.89	
Increase/Decrease of Reserve for Encumbrances						
This Year	274,399.11	Less Last Year	273,940.16	(4b)	458.95	
					208,359.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,822,379.86	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	634,237.29	341,815.53
	1510 Interest Earnings	573.68	1,753.19
	2220 County On-Schedule Trans Reimb	169,131.22	144,979.63
	3210 State On-Schedule Trans Reimb	169,131.24	144,979.64
	3444 State School Block Grant	52,040.25	52,040.25
	3446 SB96 Block Grant Reimbursement	5,724.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,030,838.02</b>	<b>685,568.24</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	315,869.12	325,412.97
			2XX Personal Services - Employee Benefits	107,727.38	111,160.36
			3XX Purchased Professional and Technical Services	8,599.06	9,465.12
			4XX Purchased Property Services	16,818.57	18,666.79
			5XX Other Purchased Services	29,487.36	30,076.95
			6XX Supplies and Materials	92,235.83	75,265.31
			7XX Property and Equipment Acquisition	0.00	4,713.45
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	157,697.78	160,278.03
			2XX Personal Services - Employee Benefits	53,782.93	54,750.61
			3XX Purchased Professional and Technical Services	4,293.09	4,661.92
			4XX Purchased Property Services	8,396.68	9,194.10
			5XX Other Purchased Services	14,721.57	14,814.02
			6XX Supplies and Materials	46,048.77	37,070.99
			7XX Property and Equipment Acquisition	0.00	2,321.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>855,678.14</b>	<b>857,852.17</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					854,453.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					685,568.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					857,852.17	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	1,507.50	(4b)	-1,507.50	
					-1,507.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					680,661.58	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	164,879.11	152,676.00
	1510 Interest Earnings	1,610.32	4,533.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		166,489.43	157,209.85

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	393,336.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	393,336.27

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	1,186,658.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	157,209.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	393,336.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	393,336.27	
Less Last Year	0.00	(4b)
	393,336.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,343,868.34	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	189,136.07	173,104.62
	1612 School Breakfast Program	7,576.55	5,473.89
	1632 Daily Adult Sales	854.60	696.58
	1634 Daily Ala Carte Sales	71,706.39	29,989.00
	1900 Other Revenue from Local Sources	8,591.62	13,222.95
	3220 State Food Services Match	3,819.08	0.00
	4550 Federal Child Nutrition	819,603.29	886,157.00
	4552 Fresh Fruit And Vegetable	97,643.90	79,884.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,198,931.50</u>	<u>1,188,528.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			1XX Personal Services - Salaries	15,811.83	8,510.77
			6XX Supplies and Materials	77,721.17	71,373.70
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	508,561.17	541,209.87
			2XX Personal Services - Employee Benefits	70,172.44	65,134.09
			3XX Purchased Professional and Technical Services	13,432.81	14,031.04
			4XX Purchased Property Services	10,668.01	10,499.07
			5XX Other Purchased Services	5,239.61	6,351.98
			6XX Supplies and Materials	617,705.65	526,101.71
			7XX Property and Equipment Acquisition	1,499.28	0.00
			810 Dues and Fees	240.50	115.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,321,052.47	1,243,327.73



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance					170,231.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,188,528.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,243,327.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	142,973.71	Less Last Year	45,617.32	(4a)	97,356.39	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					97,356.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					212,788.21	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,101.46	3,052.50
	2240 County Retirement Distribution	2,612,872.74	2,260,137.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,613,974.20</b>	<b>2,263,190.17</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,375,841.33	1,313,669.17	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	100,043.61	99,028.59	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	16,277.58	15,915.54	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	79,741.30	78,531.66	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	37,727.24	38,463.61	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	164,241.53	164,640.36	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	58,747.07	51,306.09	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	169,821.35	168,386.70	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	53,238.82	77,861.32	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	156,979.38	169,617.91	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	25,166.11	24,061.47	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	11,541.11	11,366.24	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	26,579.50	0.00	
	316	Data For Achievement				
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	6,380.80	7,051.37	





# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	8,660.39	9,188.18
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	6,212.50	5,839.23
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	784.76	798.87
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	9,538.25	8,902.56
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	85,716.50	87,025.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,393,239.13	2,331,654.25

## Schedule Of Changes Worksheet Fund Code 14

Beginning Fund Balance	1,609,862.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,263,190.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,331,654.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,541,398.25	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>101 Medicaid</b>		
	1900 Other Revenue from Local Sources	160.00
	1950 Services Provided Other School Districts or Coops	14,630.00
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	2,364,135.70
	3357 Montana Administrative Claiming Reimbursement	260,990.49
<b>126 Miscellaneous Direct Federal Grant</b>		
	1920 Contributions/Donations from Private Sources	5,300.73
	4100 Federal Miscellaneous Grants - Direct from Feds	70,341.31
<b>127 Miscellaneous Direct Federal Grant</b>		
	1920 Contributions/Donations from Private Sources	3,899.00
	4100 Federal Miscellaneous Grants - Direct from Feds	16,727.35
<b>175 21st Century Community Learning</b>		
	1920 Contributions/Donations from Private Sources	15,950.02
<b>176 21st Century Community Learning</b>		
	1920 Contributions/Donations from Private Sources	7,733.27
<b>186 21st Century Community Learning</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	49,889.00
<b>226 Title VII, Indian Education</b>		
	4130 Title VII Indian Education	67,799.82
<b>265 Title I, Part A, Improvement Grants</b>		
	4940 Schoolwide Program	17,840.00
<b>266 Title I - Schoolwide</b>		
	4940 Schoolwide Program	405,862.00
<b>775 IDEA Part B</b>		
	4560 IDEA, Part B, Children with Disabilities	15,627.00
<b>776 IDEA Part B</b>		
	4560 IDEA, Part B, Children with Disabilities	1,324,213.00
<b>795 IDEA Preschool</b>		
	4570 IDEA Preschool	4,920.00
<b>796 IDEA Preschool</b>		
	4570 IDEA Preschool	36,853.00
<b>812 Montana Striving Readers Project</b>		
	4230 Title I, Part E, Striving Readers	644,966.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,327,837.69</b>

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
101	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,314.51
			2XX Personal Services - Employee Benefits		750.64
			3XX Purchased Professional and Technical Services		59.52
			4XX Purchased Property Services		299.92
			6XX Supplies and Materials		12,738.42
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		6,859.76
			2XX Personal Services - Employee Benefits		581.24
			3XX Purchased Professional and Technical Services		2,433,565.48
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		11,023.97
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		11,682.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		1,592.92
			<b>101 Subtotal</b>		<b>2,483,468.38</b>
126	Miscellaneous Direct Federal Grant				
	410	Miscellaneous Federal Grants Direct from Feds			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		30,076.34
			2XX Personal Services - Employee Benefits		11,375.40
			5XX Other Purchased Services		5,192.22
			6XX Supplies and Materials		26,743.04
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,860.38
			<b>126 Subtotal</b>		<b>75,247.38</b>
127	Miscellaneous Direct Federal Grant				
	410	Miscellaneous Federal Grants Direct from Feds			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		9,924.00
			2XX Personal Services - Employee Benefits		3,772.28
			4XX Purchased Property Services		2,749.00
			5XX Other Purchased Services		416.00
			6XX Supplies and Materials		69.75
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		441.35
			<b>127 Subtotal</b>		<b>17,372.38</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
146	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		2,096.00
			<b>146 Subtotal</b>		2,096.00
186	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		35,760.18
			2XX Personal Services - Employee Benefits		6,221.73
			6XX Supplies and Materials		6,399.00
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		210.95
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		1,297.14
			<b>186 Subtotal</b>		49,889.00
226	Title VII, Indian Education				
	413 Title VII Indian Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		39,496.22
			2XX Personal Services - Employee Benefits		11,672.86
			6XX Supplies and Materials		14,845.15
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		1,785.59
			<b>226 Subtotal</b>		67,799.82
265	Title I, Part A, Improvement Grants				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		7,045.33
			2XX Personal Services - Employee Benefits		2,201.35
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		6,565.40
			2XX Personal Services - Employee Benefits		2,028.03
			<b>265 Subtotal</b>		17,840.11
266	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		177,683.96
			2XX Personal Services - Employee Benefits		60,495.28

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		1XX	Personal Services - Salaries		120,784.48
		2XX	Personal Services - Employee Benefits		36,344.36
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		940	Indirect Costs		10,553.92
			<b>266 Subtotal</b>		<u>405,862.00</u>

**775 IDEA Part B**

**456 IDEA, Part B, Children with Disabilities**

		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries		9,626.08
		2XX	Personal Services - Employee Benefits		1,758.79
		3XX	Purchased Professional and Technical Services		902.10
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries		2,169.18
		2XX	Personal Services - Employee Benefits		378.34
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		5XX	Other Purchased Services		295.53
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		5XX	Other Purchased Services		131.93
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		940	Indirect Costs		250.17
			<b>775 Subtotal</b>		<u>15,512.12</u>

**776 IDEA Part B**

**456 IDEA, Part B, Children with Disabilities**

		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries		432,740.11
		2XX	Personal Services - Employee Benefits		176,289.54
		3XX	Purchased Professional and Technical Services		136,675.67
		4XX	Purchased Property Services		3,528.51
		5XX	Other Purchased Services		15,804.06
		6XX	Supplies and Materials		35,185.32
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries		338,243.50
		2XX	Personal Services - Employee Benefits		105,290.16
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		5XX	Other Purchased Services		10,715.93
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		5XX	Other Purchased Services		1,493.82
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		930	Federal/State Grant Resources Transferred to Other Districts or Cooperatives		34,712.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			940 Indirect Costs		33,534.38
			<b>776 Subtotal</b>		<b>1,324,213.00</b>
<b>796</b>	<b>IDEA Preschool</b>				
	<b>457 IDEA Preschool</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		15,053.14
			2XX Personal Services - Employee Benefits		10,254.42
			3XX Purchased Professional and Technical Services		4,626.00
			5XX Other Purchased Services		2,050.78
			6XX Supplies and Materials		2,970.87
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services		4,009.20
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		1,769.00
			940 Indirect Costs		1,039.59
			<b>796 Subtotal</b>		<b>41,773.00</b>
<b>812</b>	<b>Montana Striving Readers Project</b>				
	<b>423 Montana Striving Readers Grant</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		265,318.94
			2XX Personal Services - Employee Benefits		87,198.20
			3XX Purchased Professional and Technical Services		180,047.40
			6XX Supplies and Materials		47,760.64
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services		44,208.87
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries		3,112.19
			2XX Personal Services - Employee Benefits		541.44
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		16,777.35
			<b>812 Subtotal</b>		<b>644,965.03</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>5,146,038.22</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					818,344.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,327,837.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,146,038.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,000,143.86	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Medicaid	2,639,916.19	2,483,468.38	156,447.81
126 Miscellaneous Direct Federal Grant	75,642.04	75,247.38	394.66
127 Miscellaneous Direct Federal Grant	20,626.35	17,372.38	3,253.97
146 Title II, Part A, Teacher/Principal Train/Recruit	0.00	2,096.00	-2,096.00
175 21st Century Community Learning	15,950.02	0.00	15,950.02
176 21st Century Community Learning	7,733.27	0.00	7,733.27
186 21st Century Community Learning	49,889.00	49,889.00	0.00
226 Title VII, Indian Education	67,799.82	67,799.82	0.00
265 Title I, Part A, Improvement Grants	17,840.00	17,840.11	-0.11
266 Title I - Schoolwide	405,862.00	405,862.00	0.00
775 IDEA Part B	15,627.00	15,512.12	114.88
776 IDEA Part B	1,324,213.00	1,324,213.00	0.00
795 IDEA Preschool	4,920.00	0.00	4,920.00
796 IDEA Preschool	36,853.00	41,773.00	-4,920.00
812 Montana Striving Readers Project	644,966.00	644,965.03	0.97
<b>Total</b>	<b>5,327,837.69</b>	<b>5,146,038.22</b>	<b>181,799.47</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 17
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	56,584.02	53,455.49	
	1340 Fees for Adult Education	18,413.00	16,145.00	
	1510 Interest Earnings	64.42	233.48	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>75,061.44</b>	<b>69,833.97</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	36,859.11	0.00
			2XX Personal Services - Employee Benefits	726.18	2,136.00
			5XX Other Purchased Services	4,622.88	4,488.00
			6XX Supplies and Materials	3,463.92	4,197.48
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	4,656.00	5,000.00
			4XX Purchased Property Services	14,985.50	0.00
	<b>650 Adult Basic Education/GED Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	36,546.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>65,313.59</b>	<b>52,368.45</b>

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						80,737.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						69,833.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,368.45 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						98,203.21 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	174.64	267.53
	5300 Operating Transfers from Other Funds	40,000.00	40,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>40,174.64</u>	<u>40,267.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	7,202.50	0.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	795.39	28,975.85
			2XX	Personal Services - Employee Benefits	0.00	761.05
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	43,071.42	23,878.17
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	8,754.98	2,056.24
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	530.80	1,632.96
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,410.68	0.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	403.27	3,470.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				64,169.04	60,775.02	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						138,421.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,267.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,775.02 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						117,913.98 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	45,031.89	49,971.65
	1530 Net Increase (Decrease) in the Fair Value of Investments	-17,759.70	28,337.92
	2114 County Metal Mines License Taxes	261,017.04	189,730.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>288,289.23</b>	<b>268,040.36</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 24
Beginning Fund Balance						5,660,023.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						268,040.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,928,063.92 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	17,731.33	17,569.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,731.33	17,569.62

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					371,947.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,569.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					389,516.69 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	3445 State Combined Fund School Block Grant	30,602.06	30,602.06
	3447 SB96 Combined Block Grant Reimbursement	2,057.12	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>32,659.18</b>	<b>30,602.06</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

**Fund Code 29**

Beginning Fund Balance					122,264.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,602.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					152,866.65	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	83,575.74	78,914.17
	1510 Interest Earnings	22.80	220.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		83,598.54	79,134.45

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	59,898.26	65,469.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				59,898.26	65,469.42

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	98,128.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,134.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,469.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	111,793.41	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	25,586.30	0.00
	1530 Net Increase (Decrease) in the Fair Value of Investments	-9,729.18	0.00
	1900 Other Revenue from Local Sources	37,624.15	28,500.90
	1910 Rentals	4,650.00	5,654.50
	5200 Sale or Compensation for Loss of Assets	0.00	4,672.34
	6100 Material Prior Period Revenue Adjustments	0.00	-2,310,399.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>58,131.27</b>	<b>-2,271,571.93</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		388,195.23	188,112.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>388,195.23</b>	<b>188,112.84</b>

### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	2,886,519.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-2,271,571.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	188,112.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      144,036.24      Less Last Year                      388,195.23      (4b)	-244,158.99	
	-244,158.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	182,676.19	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	57,595.57	84,260.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>57,595.57</u>	<u>84,260.08</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	64,021.58	77,066.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>64,021.58</u>	<u>77,066.11</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	111,956.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,260.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,066.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	119,150.77	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	934,489.22	953,509.33
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	258,941.82	338,453.99
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	8,849,303.35	8,989,885.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	100,118.97	119,789.40
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	422,962.54	396,549.56
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	464,996.55	188,112.84
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	2,145.60	1,340.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	459,950.40
b. Related Services Block Grant Entitlement	153,316.80
c. Total Entitlements Subject to Reversion	613,267.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	815,645.37
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,510,685.48
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,057,302.18	0.00	0.00	0.00	0.00
280	1XXX	2XX	210,189.72	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	60.20	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	143,737.87	0.00	0.00	0.00	0.00
280	21XX	2XX	18,816.24	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	71,139.83	0.00	0.00	0.00	0.00
280	24XX	2XX	9,439.44	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			1,510,685.48	0.00	0.00	0.00	0.00

1,510,685.48

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	662,252.00	0.00	0.00	0.00	662,252.00
Buildings	12,728,160.97	0.00	0.00	0.00	12,728,160.97
Machinery and Equipment	4,533,270.04	0.00	0.00	0.00	4,533,270.04
Totals at Historical Cost	17,923,683.01	0.00	0.00	0.00	17,923,683.01
Depreciation					
Building Accum	8,932,184.28	0.00	0.00	0.00	8,932,184.28
Machinery and Equipment Accum	2,423,143.30	0.00	0.00	0.00	2,423,143.30
Total Accumulated Depreciation	11,355,327.58	0.00	0.00	0.00	11,355,327.58
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,568,355.43	0.00	0.00	0.00	6,568,355.43

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0840-60481553

**47 Silver Bow County**

**0840 Butte Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	1,701,119.00	0.00	0.00	0.00	1,701,119.00	0.00	1,701,119.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,701,119.00	0.00	0.00	0.00	1,701,119.00	0.00	1,701,119.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

FY2015-16

Submit ID: 0840-60481553

47 Silver Bow County

0840 Butte Elem

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	2,760,864.88	93,815.51	0.00	2,854,680.39
Net Pension - TRS	15,206,175.00	504,142.89	0.00	15,710,317.89